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AFT-3831

San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

October – December
2000

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Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeal Board 2 Hearing

Room 406, City Hall

Thursday, October 05, 2000 To Thursday, October 05, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-0878
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900397
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $368,633.00 APPLICANT'S OPINION: $1.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

3) Hearing, discussion, and possible action involving:

APPLICATION 1997-0879
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900440
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,504,386.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION 1997-0880
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900441
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,009,549.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1994
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 1997-0881
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900444
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $6,978,103.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1991
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 1997-0882
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900443
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $6,995,963.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1992
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1997-0883
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900442
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,548,537.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1993
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 1998-0818
APPLICANT: BANK OF AMERICA NT
PARCEL NO.: 1998200213
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $13,389,171.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 1998-0839
APPLICANT: BANK OF AMERICA NT
PARCEL NO.: 1998200176
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,266,548.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 1998-0840
APPLICANT: BANK OF AMERICA NT
PARCEL NO.: 1998200192
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,477,294.00 APPLICANT'S OPINION: $200,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Donna Hall by mail to Clerk of the Board of Supervisors, #1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at Donna_Hall@ci.sf.ca.us.

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, October 5, 2000 9:45 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0878	Bank of Canton of California	Withdrawn
97-0879	Bank of America NT&SA	Postponed
97-0880	Bank of America NT&SA	Postponed
97-0881	Bank of America NT&SA	Postponed
97-0882	Bank of America NT&SA	Postponed
97-0883	Bank of America NT&SA	Postponed
98-0818	Bank of America NT	A.V.Lowered (Assessor)
98-0839	Bank of America NT	A.V.Lowered (Assessor)
98-0840	Bank of America NT	A.V.Lowered (Assessor)

There being no further business, the Board, at the hour of 11:00 AM., recessed to reconvene Monday, October 23, 2000 at 9:30 a.m.

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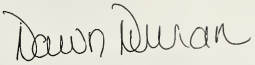

Dawn Duran
Administrator

Approved by Board on Monday, October 23, 2000

10/12/00

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Tuesday, October 17, 2000
9:30 a.m.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 92-0937
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
APPLICATION 92-0938
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
APPLICATION 92-0939
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Tuesday, October 17, 2000
9:30 a.m.

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Tuesday, October 17, 2000
9:30 a.m.

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

Tuesday, October 17, 2000
9:30 a.m.

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Tuesday, October 17, 2000 at 9:40 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser regarding the One Market Plaza applications.

Following public comment, the Board heard testimony from Mr. Guy F. Jaquier. Following Mr. Jaquier's testimony, the Board, at the hour of 10:15 a.m. went into closed session.

At the hour of 11:15 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued

92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:18 a.m., recessed to reconvene on Monday, October 23, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, October 30, 2000.

123
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A77
#1
10/23/00
Bd 2 (9:30 a.m.)

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Assessment Appeal Board 2 Hearing
Room 406, City Hall
Monday, October 23, 2000 To Monday, October 23, 2000
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0104
APPLICANT: NOLL, WENDY
PARCEL NO.: 2063 023
PARCEL ADDRESS: 1926 ORTEGA ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $360,000.00 APPLICANT'S OPINION: $260,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0105
APPLICANT: OCEAN BEACH INVESTORS
PARCEL NO.: 1596 042
PARCEL ADDRESS: 0720 LA PLAYA ,
TOPIC: Other
CURRENT ASSESSMENT: $10,800,000.00 APPLICANT'S OPINION: $7,360,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 23, 2000 at 9:30 a.m.

Present: Lawrence Lee, and John McGary and Anita Bedford

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
99-0104	Wendy Noll	A.V.Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
99-0105	Ocean Beach Investors	Postponed

There being no further business, the Board, at the hour of 10:25 am., recessed to reconvene Thursday, November 16, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

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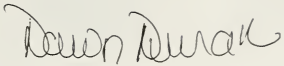

Dawn Duran
Administrator

Approved by Board on Thursday, November 16, 2000

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

MONDAY, OCTOBER 23, 2000
9:30 a.m.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review correspondence received and deliberate on the proposed stipulation for the below list of applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market

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92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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FILED
10/19/00

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

REVISED AGENDA

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
Monday, October 23, 2000
9:30 a.m.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 92-0937
   APPLICANT: ONE MARKET PLAZA
   PARCEL ADDRESS: 1 MARKET PLAZA
   CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
   TAXABLE YEAR: 86/87

3) Hearing, discussion, and possible action involving:
   APPLICATION 92-0938
   APPLICANT: ONE MARKET PLAZA
   PARCEL ADDRESS: 1 MARKET PLAZA
   CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
   TAXABLE YEAR: 87/88

4) Hearing, discussion, and possible action involving:
   APPLICATION 92-0939
   APPLICANT: ONE MARKET PLAZA
   PARCEL ADDRESS: 1 MARKET PLAZA
   CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
   TAXABLE YEAR: 87/88

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5) Hearing, discussion, and possible action involving:
APPLICATION 92-0940
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

6) Hearing, discussion, and possible action involving:
APPLICATION 92-0941
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 92-0942
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $284,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0943
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0944
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0945
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Monday, October 23, 2000
9:30 a.m.

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0946
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

12) Hearing, discussion, and possible action involving:
APPLICATION 92-0947
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

13) Hearing, discussion, and possible action involving:
APPLICATION 92-0948
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0949
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0950
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0951
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $255,344,503 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

Monday, October 23, 2000
9:30 a.m.

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0952
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $290,000,000 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

18) Hearing, discussion, and possible action involving:
APPLICATION 92-0953
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $278,565,697 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

19) Hearing, discussion, and possible action involving:
APPLICATION 92-0954
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $294,137,010 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

20) Hearing, discussion, and possible action involving:
APPLICATION 92-0955
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $301,716,000 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

21) Hearing, discussion, and possible action involving:
APPLICATION 92-0956
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $307,750,320 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 92-0957
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $289,819,750 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

Monday, October 23, 2000
9:30 a.m.

23) Hearing, discussion, and possible action involving:
APPLICATION 92-0958
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $317,464,157 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

24) Hearing, discussion, and possible action involving:
APPLICATION 92-0959
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $313,905,326 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

25) Hearing, discussion, and possible action involving:
APPLICATION 92-0960
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $323,813,440 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

26) Hearing, discussion, and possible action involving:
APPLICATION 92-0961
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $320,183,432 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

27) Hearing, discussion, and possible action involving:
APPLICATION 92-0962
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $295,800,000 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

28) Hearing, discussion, and possible action involving:
APPLICATION 93-5268
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
CURRENT ASSESSMENT: $326,587,099 - APPLICANT'S OPINION: $190,000,000
TAXABLE YEAR: 93/94

Monday, October 23, 2000
9:30 a.m.

29) Hearing, discussion, and possible action involving:
APPLICATION 93-6768
APPLICANT: ONE MARKET PLAZA - CB COMMERCIAL
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,042,042 - APPLICANT'S OPINION: $120,186,884
TAXABLE YEAR: 93/94

30) Hearing, discussion, and possible action involving:
APPLICATION 94-1487
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 94-1488
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U. S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

32) Hearing, discussion, and possible action involving:
APPLICATION 94-2329
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 75 HOWARD ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $4,122,881 - APPLICANT'S OPINION: $2,563,223
TAXABLE YEAR: 94/95

33) Hearing, discussion, and possible action involving:
APPLICATION 94-2330
APPLICANT: ONE MARKET PLAZA
PARCEL ADDRESS: 1 MARKET ST.
TOPIC: OTHER: Explanation to be submitted.
CURRENT ASSESSMENT: $333,118,840 - APPLICANT'S OPINION: $204,336,776
TAXABLE YEAR: 94/95

Monday, October 23, 2000
9:30 a.m.

34) Hearing, discussion, and possible action involving:
APPLICATION 94-3207
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $106,722,520
TAXABLE YEAR: 87/88

35) Hearing, discussion, and possible action involving:
APPLICATION 94-3208
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $429,338,994 - APPLICANT'S OPINION: $108,856,969
TAXABLE YEAR: 88/89

36) Hearing, discussion, and possible action involving:
APPLICATION 94-3209
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $438,265,775 - APPLICANT'S OPINION: $111,034,107
TAXABLE YEAR: 89/90

37) Hearing, discussion, and possible action involving:
APPLICATION 94-3210
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $421,191,091 - APPLICANT'S OPINION: $113,254,788
TAXABLE YEAR: 90/91

38) Hearing, discussion, and possible action involving:
APPLICATION 94-3211
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $412,114,914 - APPLICANT'S OPINION: $115,519,882
TAXABLE YEAR: 91/92

39) Hearing, discussion, and possible action involving:
APPLICATION 94-3212
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: BASE YEAR: the assessor's base year and/or base year value is incorrect.
CURRENT ASSESSMENT: $409,037,213 - APPLICANT'S OPINION: $117,830,278
TAXABLE YEAR: 92/93

40) Hearing, discussion, and possible action involving:
APPLICATION 94-3511
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED
PARCEL ADDRESS: 1 MARKET PLAZA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,410,777 - APPLICANT'S OPINION: $104,629,922
TAXABLE YEAR: 86/87

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, October 23, 2000 at 9:55 a.m.

Present: Ronald Chun and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

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The Board opened it's meeting and heard public comment from Mr. Wayne Lesser, who introduced Mr. John J. Dougherty. Mr. Dougherty, previously a Deputy City Attorney for the City & County of San Francisco who retired in March of 1992, also gave public comment regarding the One Market Plaza applications.

Following public comment, the Board accepted and entered evidence from both parties, heard testimony from both parties, and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued

92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene on Monday, October 30, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, October 30, 2000.

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Monday, October 23, 2000 To Monday, October 23, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0641
APPLICANT: NOAH'S NY BAGELS #2104
PARCEL NO.: 1999205768
PARCEL ADDRESS: 00000742 00000000 IRVING ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $315,204.00 APPLICANT'S OPINION: $90,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0642
APPLICANT: NOAH'S NY BAGEL #2120
PARCEL NO.: 1999206508
PARCEL ADDRESS: 00003519 00000000 CALIFORNIA ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $370,283.00 APPLICANT'S OPINION: $123,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0643
APPLICANT: NOAH'S NY BAGEL #2147
PARCEL NO.: 1999206837
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $355,518.00 APPLICANT'S OPINION: $140,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0644
APPLICANT: NOAH'S NY BAGEL #2937
PARCEL NO.: 1999206931
PARCEL ADDRESS: 00000028 00000000 WEST PORTAL AVE,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $654,993.00 APPLICANT'S OPINION: $182,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-0645
APPLICANT: NOAH'S NY BAGEL #2105
PARCEL NO.: 1999208082
PARCEL ADDRESS: 00001521 00000000 SLOAT BLVD, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $218,496.00 APPLICANT'S OPINION: $91,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-0646
APPLICANT: NOAH'S NY BAGEL #2116
PARCEL NO.: 1999205772
PARCEL ADDRESS: 00000410 00000000 CASTRO ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $445,935.00 APPLICANT'S OPINION: $119,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

/30

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-0647
APPLICANT: NOAH'S NY BAGEL #2132
PARCEL NO.: 1999206509
PARCEL ADDRESS: 00000350 00000000 MISSION ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $501,744.00 APPLICANT'S OPINION: $149,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-0648
APPLICANT: NOAH'S NY BAGEL #2127
PARCEL NO.: 1999205771
PARCEL ADDRESS: 00002213 00000000 FILLMORE ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $472,260.00 APPLICANT'S OPINION: $122,700.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 1999-0649
APPLICANT: NOAH'S NY BAGEL #2113
PARCEL NO.: 1999205769
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $684,534.00 APPLICANT'S OPINION: $148,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION 1999-0650
APPLICANT: NOAH'S NY BAGEL #2123
PARCEL NO.: 1999205770
PARCEL ADDRESS: 00001887 00000000 UNION ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $406,892.00 APPLICANT'S OPINION: $105,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION 1999-0733
APPLICANT: NOAH'S NY BAGEL #2429
PARCEL NO.: 1999206927
PARCEL ADDRESS: 00000221 00000000 MONTGOMERY ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $791,500.00 APPLICANT'S OPINION: $228,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

MONDAY, OCTOBER 30, 2000
9:30 a.m.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review correspondence received and deliberate on the proposed stipulation for the below list of applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market
92-0942	89	One Market

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FILED

92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Monday, October 30, 2000 at 9:38 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

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Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

The Board opened it's meeting and heard public comment from Mr. Wayne Lesser regarding the One Market Plaza applications.

Following public comment, the Board, at the hour of 9:50 a.m. convened into closed session to deliberate on the revised proposed stipulation dated August 14, 2000.

At the hour of 10:30 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued
92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued

92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene on Friday, November 10, 2000.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 10, 2000

Phone (415) 554-6778
FAX (415) 554-6775
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Wednesday, November 1, 2000

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9:30am

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

   Deliberation on the request from Tax payer to re-open cases that had been previously withdrawn.
   Ross Stores; 97-1475, 97-1477 and 97-1478.
   Cala Foods; 97-1296, 97-1298, 97-1299 and 98-0364 through 98-0366.

3) Reconvene in Open Session:
   A) Possible report on action taken in closed session.
      (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
   B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative

DATE POSTED
OCT 27 2000
Assessment Appeals Board

Code Section 67.14(a).)

4) Adjournment.

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Tuesday, November 07, 2000 To Tuesday, November 07, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-1513
APPLICANT: WCB II MORE LTD. PARTNERSHIP
PARCEL NO.: 3724 070
PARCEL ADDRESS: 0150 04TH ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $31,430,955.00 APPLICANT'S OPINION: $23,000,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1997-1514
APPLICANT: WCB II MORE LTD. PARTNERSHIP
PARCEL NO.: 3724 070
PARCEL ADDRESS: 0150 04TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $31,413,605.00 APPLICANT'S OPINION: $23,000,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-1105
APPLICANT: WCB II MORE LIMITED PARTNERSHIP
PARCEL NO.: 3724 070
PARCEL ADDRESS: 0150 04TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $32,073,046.00 APPLICANT'S OPINION: $23,000,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Wednesday, November 08, 2000 To Wednesday, November 08, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0896
APPLICANT: OAIC CALIFORNIA PARTNERSHIP L.P.
PARCEL NO.: 0229 018
PARCEL ADDRESS: 0450 SANSOME ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $19,651,000.00 APPLICANT'S OPINION: $16,500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0897
APPLICANT: OAIC CALIFORNIA PARTNERSHIP L.P.
PARCEL NO.: 0351 050
PARCEL ADDRESS: 0010 UNITED NATIONS PLZ,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $9,350,000.00 APPLICANT'S OPINION: $8,000,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-1206
APPLICANT: OAIC BUSH STREET LLC
PARCEL NO.: 0289 007
PARCEL ADDRESS: 0225 0000 BUSH ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $50,000,000.00 APPLICANT'S OPINION: $36,000,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-1207
APPLICANT: OAIC BUSH STREET LLC
PARCEL NO.: 0289 001
PARCEL ADDRESS: ,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $75,000,000.00 APPLICANT'S OPINION: $54,000,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

FRIDAY, NOVEMBER 10, 2000
9:30 a.m.

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APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market

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92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 3 of the City and County of San Francisco, Friday, November 10, 2000 at 9:40 a.m.

Present: Ronald Chun, Frank Mahoney, III and Hayes Miles

Quorum present

Chairperson: Ronald Chun, Presiding

Deputy City Attorney: Marie Blits

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The Board opened it's meeting and heard comments from Mr. Owen Clements, Deputy City Attorney for the Assessor's office, regarding the November 2, 2000 document received from Robert Fischer, attorney for the applicant.

Following comments from Mr. Clements, the Board, at the hour of 9:45 a.m. convened into closed session to deliberate on the revised proposed stipulation dated August 14, 2000.

At the hour of 10:45 a.m. the Board reconvened in open session and announced that the revised stipulation dated August 14, 2000 was rejected. The Board then took certain action, as specified under this date, on the respective list of applications(s):

Appeal No.	Name	Disposition
92-0937	One Market Plaza	Continued
92-0938	One Market Plaza	Continued
92-0939	One Market Plaza	Continued
92-0940	One Market Plaza	Continued
92-0941	One Market Plaza	Continued
92-0942	One Market Plaza	Continued
92-0943	One Market Plaza	Continued
92-0944	One Market Plaza	Continued
92-0945	One Market Plaza	Continued
92-0946	One Market Plaza	Continued
92-0947	One Market Plaza	Continued
92-0948	One Market Plaza	Continued
92-0949	One Market Plaza	Continued

92-0950	The Equitable Life Assurance	Continued
92-0951	The Equitable Life Assurance	Continued
92-0952	The Equitable Life Assurance	Continued
92-0953	The Equitable Life Assurance	Continued
92-0954	The Equitable Life Assurance	Continued
92-0955	The Equitable Life Assurance	Continued
92-0956	The Equitable Life Assurance	Continued
92-0957	The Equitable Life Assurance	Continued
92-0958	The Equitable Life Assurance	Continued
92-0959	The Equitable Life Assurance	Continued
92-0960	The Equitable Life Assurance	Continued
92-0961	The Equitable Life Assurance	Continued
92-0962	The Equitable Life Assurance	Continued
93-5268	The Equitable Life Assurance	Continued
93-6768	One Market Plaza	Continued
94-1487	The Equitable Life Assurance	Continued
94-1488	The Equitable Life Assurance	Continued
94-2329	One Market Plaza	Continued
94-2330	One Market Plaza	Continued
94-3207	The Equitable Life Assurance	Continued
94-3208	The Equitable Life Assurance	Continued
94-3209	The Equitable Life Assurance	Continued
94-3210	The Equitable Life Assurance	Continued
94-3211	The Equitable Life Assurance	Continued
94-3212	The Equitable Life Assurance	Continued
94-3511	The Equitable Life Assurance	Continued

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene on Wednesday, January 3, 2001.

Gloria Young
Clerk

Dawn Duran
Administrator

Approved by the Board on January 3, 2001

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeal Board 1 Hearing

Room 406, City Hall

Wednesday, November 15, 2000 To Wednesday, November 15, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1996-1384
APPLICANT: BROBECK, PHLEGER & HARRISON
PARCEL NO.: 1996014650
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $12,017,799.00 APPLICANT'S OPINION: $4,510,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0844
APPLICANT: BROBECK PHLEGER 7HARRISON
PARCEL NO.: 1998200318
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $22,583,093.00 APPLICANT'S OPINION: $8,058,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0495
APPLICANT: BROBECK PHLEGER &HARRISON
PARCEL NO.: 1999200107
PARCEL ADDRESS: 00000001 00000000 MARKET SPEAR TOWER , 3100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $26,034,981.00 APPLICANT'S OPINION: $7,693,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 15, 2000 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1996-1384	Brobeck, Phleger & Harrison	Postponed
1998-0844	Brobeck, Phleger & Harrison	Postponed
1999-0495	Brobeck, Phleger & Harrison	Postponed

There being no further business, the Board, at the hour of 9:51 a.m. recessed to reconvene on Monday, November 27, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on August 16, 2001

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeals Board 2 Hearing
Room 406, City Hall
Thursday, November 16, 2000 To Thursday, November 16, 2000
1:30 PM

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-1491
APPLICANT: SHEPPARD, MULLIN, RICHTER & HAMPTON
PARCEL NO.: 1997015781
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,069,310.00 APPLICANT'S OPINION: $531,700.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0755
APPLICANT: SHEPPARD MULLIN RICHTER & HAMPTON LLP
PARCEL NO.: 1998203118
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $2,029,498.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0502
APPLICANT: SHEPPARD, MULLIN, RICHTER & HAMPTON, LLP
PARCEL NO.: 1999207867
PARCEL ADDRESS: 00000004 00000000 EMBARCADERO CENTER , 1700
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $2,417,228.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0652
APPLICANT: WONG, ELAINE
PARCEL NO.: 2022 018I
PARCEL ADDRESS: 2024 NORIEGA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $307,500.00 APPLICANT'S OPINION: $280,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Review and deliberate to rescind the Board's previous November 1, 2000 decision to reinstate the following personal property appeals:
1997-1296 (Cala Foods #357), 1997 roll year
1997-1299 (Cala Foods #872), 1997 roll year

A) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, November 16, 2000 at 1:30 pm

Present: Lawrence Lee, and John McGary

Quorum present

Chairperson: Lawrence Lee, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1491	Sheppard, Mullin, Richter & H	Postponed
98-0755	Sheppard, Mullin, Richter & H	Postponed
99-0502	Sheppard, Mullin, Richter & H	Postponed
99-0652	Elaine Wong	Denied (No Change)

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Friday, December 8, 2000 at 1:30pm.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by Board on Monday, December 11, 2000

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
MONDAY, NOVEMBER 27, 2000
9:30 A.M.
Room 406

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The Decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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1) Public comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Discussion of stipulations for applications for the following Assessment Appeals cases:

   a) 1998-0890 (The California Federal Bank), located at 1541 Polk St. (block 0643 lot 002)
   b) 1999-1011 (Federal Deposit Insurance), located at 139 Townsend St. (block 3794 lot 021)

3) Approval of Journals of Proceedings

4) Adjournment

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, November 27, 2000 at 9:30 a.m.

Present: Alec Lambie, and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
98-0890	California Federal Bank	Stipulation Approved
99-1011	Federal Deposit Insurance	Stipulation Approved

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Tuesday, November 28, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on November 29, 2000

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Tuesday, November 28, 2000 To Tuesday, November 28, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1996-1771

APPLICANT: KGO TELEVISION INC.
PARCEL NO.: 1996016174
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $31,373,881.00 APPLICANT'S OPINION: $9,000,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1997-1493

APPLICANT: KGO TELEVISION INC.
PARCEL NO.: 1997013377
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $33,934,370.00 APPLICANT'S OPINION: $8,009,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-0829
APPLICANT: KGO TELEVISION
PARCEL NO.: 1998200078
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $36,282,914.00 APPLICANT'S OPINION: $6,200,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-0830
APPLICANT: KGO TELEVISION
PARCEL NO.: 1998200076
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,153,876.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 28, 2000 at 9:32 a.m.

Present: Linda Trevino, Ronald Chun and Frank W. Mahoney

Quorum present

Chairperson: Ronald Chun, Presiding

The Board, at the hour of 9:55 a.m. convened into closed session to deliberate on applicant's request for a postponement. At the hour of 10:00 a.m. the Board reconvened into open session and denied the applicant's request.

At the hour of 10:05 a.m., the Board then recessed to reconvene at 1:30 p.m. to allow the applicant time to prepare for the hearing. However, the applicant withdrew all of the below applications for changed assessment prior to the Board reconvening at 1:30.

Therefore, the Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1996-1771	KGO Television, Inc.	Withdrawn
1997-1493	KGO Television, Inc.	Withdrawn
1998-0829	KGO Television, Inc.	Withdrawn
1998-0830	KGO Television, Inc.	Withdrawn

There being no further business, the Board, at the hour of 10:05 a.m. recessed to convene Wednesday, November 29, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Board Approved on December 18, 2000

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Wednesday, November 29, 2000 To Wednesday, November 29, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1996-1297
APPLICANT: FORTY FIVE FREMONT ASSOCIATES
PARCEL NO.: 3710 019
PARCEL ADDRESS: 0045 FREMONT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $130,000,000.00 APPLICANT'S OPINION: $76,700,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 29, 2000 at 10:30 a.m.

Present: Alec Lambie and Frank W. Mahoney

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
1996-1297	Forty-Five Fremont Associates	Stipulation Approved

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene Monday, December 4, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on December 18, 2000

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
December 04, 2000 To December 04, 2000
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0865
APPLICANT: BECHTEL INVESTMENTS INC.
PARCEL NO.: 3710 002
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,593,417.00 APPLICANT'S OPINION: $1,525,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0867
APPLICANT: BECHTEL INVESTMENTS INC.
PARCEL NO.: 3710 018
PARCEL ADDRESS: 0050 BEALE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $125,865,142.00 APPLICANT'S OPINION: $117,600,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-0868
APPLICANT: BECHTEL INVESTMENTS INC.
PARCEL NO.: 3710 015
PARCEL ADDRESS: 0030 BEALE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,653,106.00 APPLICANT'S OPINION: $1,545,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1998-0869
APPLICANT: BECHTEL INVESTMENTS INC.
PARCEL NO.: 3710 014
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,241,342.00 APPLICANT'S OPINION: $3,030,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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FAXED 11/29/00

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
December 07, 2000 To December 07, 2000
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0139
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $5,569,942.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0422
APPLICANT: 1369 HYDE LTD
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $5,786,614.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

Fax 11/29/00

DATE POSTED
NOV 29 2000
Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-1000
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $5,470,043.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-1001
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,140,400.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-1002
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,756,357.00 APPLICANT'S OPINION: $1,750,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1003
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,881,551.00 APPLICANT'S OPINION: $26,500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1005
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,020,000.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1995
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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City & County of San Francisco

Assessment Appeals Board

Board 1

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 7, 2000 at 9:32 a.m.

Present: Linda Trevino, Ronald Chun and Alec Lambie

Quorum present

Chairperson: Linda Trevino, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-0139	1369 Hyde St Ltd.	Continued
1999-0422	1369 Hyde St Ltd.	Continued
1999-1000	Thomas Ballard	Continued
1999-1001	1369 Hyde St Ltd.	Continued
1999-1002	Thomas Ballard	Continued
1999-1003	Thomas Ballard	Continued
1999-1005	1369 Hyde St. Ltd.	Continued

There being no further business, the Board, at the hour of 11:35 a.m. recessed to reconvene Thursday, December 14, 2000 at 9:30 a.m.

Gloria L. Young

Clerk

Dawn Duran

Administrator

Approved by the Board on December 14, 2000

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Friday, December 08, 2000 To Friday, December 08, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0610
APPLICANT: BALLY TOTAL FITNESS CORP
PARCEL NO.: 1999204288
PARCEL ADDRESS: 00003200 00000000 CALIFORNIA ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $667,830.00 APPLICANT'S OPINION: $390,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0611
APPLICANT: BALLY TOTAL FITNESS CORP
PARCEL NO.: 1999204319
PARCEL ADDRESS: 00000061 00000000 NEW MONTGOMERY ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,287,540.00 APPLICANT'S OPINION: $750,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0612
APPLICANT: BALLY TOTAL FITNESS (BFIT AQUSITION)
PARCEL NO.: 1999204293
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,092,459.00 APPLICANT'S OPINION: $225,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Monday, December 11, 2000 To Monday, December 11, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-0879
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900440
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,504,386.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1995
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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3) Hearing, discussion, and possible action involving:

APPLICATION 1997-0880
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900441
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,009,549.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1994
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 1997-0881
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900444
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $6,978,103.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1991
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 1997-0882
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900443
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $6,995,963.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1992
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 1997-0883
APPLICANT: BANK OF AMERICA NT&SA
PARCEL NO.: 1997900442
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,548,537.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1993
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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Assessment Appeal Board 2 Hearing

Room 406, City Hall

Monday, December 11, 2000 To Monday, December 11, 2000

1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1997-1475

APPLICANT: ROSS STORES INC. #312
PARCEL NO.: 1997016740
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,216,379.00 APPLICANT'S OPINION: $459,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1997-1477

APPLICANT: ROSS STORES INC. #126
PARCEL NO.: 1997016831
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $751,250.00 APPLICANT'S OPINION: $320,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1997-1478
APPLICANT: ROSS STORES INC. #125
PARCEL NO.: 1997016738
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,860,495.00 APPLICANT'S OPINION: $1,008,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0401
APPLICANT: COST PLUS, INC.
PARCEL NO.: 1999205284
PARCEL ADDRESS: 00002532 00000000 TAYLOR ST,
TOPIC: Other
CURRENT ASSESSMENT: $662,865.00 APPLICANT'S OPINION: $410,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-1023
APPLICANT: ROSS STORES INC. #248
PARCEL NO.: 1999204795
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $921,907.00 APPLICANT'S OPINION: $576,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1024
APPLICANT: ROSS STORES INC. #125
PARCEL NO.: 1999204794
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,967,107.00 APPLICANT'S OPINION: $928,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1030
APPLICANT: ROSS STORES INC.#312
PARCEL NO.: 1999204796
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,174,116.00 APPLICANT'S OPINION: $718,697.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, December 11, 2000 at 9:30 a.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0879	Bank of America NT&SA	Continued
97-0880	Bank of America NT&SA	Continued
97-0881	Bank of America NT&SA	Continued
97-0882	Bank of America NT&SA	Continued
97-0883	Bank of America NT&SA	Continued

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, John McGary and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1475	Ross Stores Inc.#312	Submitted
97-1478	Ross Stores Inc.#125	Submitted
99-1024	Ross Stores Inc.#125	Submitted
99-1030	Ross Stores Inc.#312	Submitted
97-1477	Ross Stores Inc.#126	Withdrawn
99-0401	Cost Plus, Inc.	Withdrawn
99-1023	Ross Stores Inc.#248	Withdrawn

There being no further business, the Board, at the hour of 2:55 p.m., recessed to reconvene Friday, January 19, 2001 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Friday, December 15, 2000

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Thursday, December 14, 2000 To Thursday, December 14, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0139
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $5,569,942.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0422
APPLICANT: 1369 HYDE LTD
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $5,786,614.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0703
APPLICANT: COSTCO WHOLESALE,INC.
PARCEL NO.: 3528 006
PARCEL ADDRESS: 0000 V ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $137.00 APPLICANT'S OPINION: $1.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0705
APPLICANT: COSTCO WHOLESALE,INC.
PARCEL NO.: 3524 066
PARCEL ADDRESS: 0450 0000 10TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $27,500,000.00 APPLICANT'S OPINION: $2,750,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 1999-1000
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $5,470,043.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 1999-1001
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,140,400.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

12/14

8) Hearing, discussion, and possible action involving:

APPLICATION 1999-1002
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,756,357.00 APPLICANT'S OPINION: $1,750,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION 1999-1003
APPLICANT: BALLARD, THOMAS
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,881,551.00 APPLICANT'S OPINION: $26,500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION 1999-1005
APPLICANT: 1369 HYDE LTD.
PARCEL NO.: 0217 025
PARCEL ADDRESS: 1369 0000 HYDE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $6,020,000.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 1995
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

/14

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 14, 2000 at 9:46 a.m.

Present: Linda Trevino, Ronald Chun and Alec Lambie

Quorum present

Chairperson: Linda Trevino, Presiding

Deputy City Attorney: Marie Blits

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-0139	1369 Hyde St Ltd.	Continued
1999-0422	1369 Hyde St Ltd.	Continued
1999-1000	Thomas Ballard	Continued
1999-1001	1369 Hyde St Ltd.	Continued
1999-1002	Thomas Ballard	Continued
1999-1003	Thomas Ballard	Continued
1999-1005	1369 Hyde St. Ltd	Continued

RECESS

There being no further business, the Board, at the hour of 12:08 p .m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:46 p.m.

Present: Linda Trevino, Ronald Chun and Alec Lambie

Quorum present

Chairperson: Linda Trevino, Presiding

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Deputy City Attorney: Marie Blits

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-0139	1369 Hyde St Ltd.	Continued
1999-0422	1369 Hyde St Ltd.	Continued
1999-1000	Thomas Ballard	Continued
1999-1001	1369 Hyde St Ltd.	Continued
1999-1002	Thomas Ballard	Continued
1999-1003	Thomas Ballard	Continued
1999-1005	1369 Hyde St. Ltd	Continued

There being no further business, the Board, at the hour of 3:18 p.m. recessed to reconvene Monday, December 18, 2000 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on January 12, 2001

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeal Board 2 Hearing

Room 406, City Hall

Friday, December 15, 2000 To Friday, December 15, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0655
APPLICANT: HERITAGE CABLEVISION DELAWARE
PARCEL NO.: 1998205622
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $626,610.00 APPLICANT'S OPINION: $157,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

CANCELED

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0866
APPLICANT: SHAKLEE CORPORATION
PARCEL NO.: 1998203056
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $13,016,117.00 APPLICANT'S OPINION: $9,065,925.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1998-0894
APPLICANT: ANCHOR BREWING CO.
PARCEL NO.: 1998201418
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $8,228,648.00 APPLICANT'S OPINION: $1,820,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 1999-0527
APPLICANT: SHAKLEE CORPORATION
PARCEL NO.: 1999206005
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $12,305,224.00 APPLICANT'S OPINION: $6,152,612.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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12/15/00
closed
9:30 am
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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 421, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, DECEMBER 15, 2000
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment on any agenda item.

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

A. Deliberation on the following applications.

97-1475 Ross Stores Inc.#312 1645 Van Ness Ave,
97-1478 Ross Stores Inc.#125 799 Market Street,
99-1024 Ross Stores Inc.#125 799 Market Street and
99-1030 Ross Stores Inc.#312 1645 Van Ness Ave.

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

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5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

Friday, December 15, 2000
1:30 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1) Public Comment on any agenda item

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)
Review with legal counsel regarding the below list of Business Personal Property .

97-0879 Bank Of America NT&SA 1995 roll year
97-0880 Bank Of America NT&SA 1994 roll year
97-0881 Bank Of America NT&SA 1991 roll year
97-0882 Bank Of America NT&SA 1992 roll year
97-0883 Bank Of America NT&SA 1993 roll year

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A) Possible report on action taken in closed session.
(Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)

B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjournment

DATE POSTED
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Assessment Appeals Board

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeal Board 1 Hearing

Room 406, City Hall

Monday, December 18, 2000 To Monday, December 18, 2000

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1996-1384
APPLICANT: BROBECK, PHLEGER & HARRISON
PARCEL NO.: 1996014650
PARCEL ADDRESS: ,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: $12,017,799.00 APPLICANT'S OPINION: $4,510,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 1998-0844
APPLICANT: BROBECK PHLEGER 7HARRISON
PARCEL NO.: 1998200318
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $22,583,093.00 APPLICANT'S OPINION: $8,058,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION 1999-0495
APPLICANT: BROBECK PHLEGER &HARRISON
PARCEL NO.: 1999200107
PARCEL ADDRESS: 00000001 00000000 MARKET SPEAR TOWER , 3100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $26,034,981.00 APPLICANT'S OPINION: $7,693,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 18, 2000 at 9:32 a.m.

Present: Linda Trevino, Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The Board took certain actions, as specified under this date, on the following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1996-1384	Brobeck Flegher & Harrison	Continued
1998-0844	Brobeck, Flegher & Harrison	Continued
1999-0495	Brobeck, Flegher & Harrison	Continued

There being no further business, the Board, at the hour of 9:52 a.m. recessed to reconvene Thursday, January 4, 2001 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on January 4, 2001

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